Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
GHD INC. 401(K) EMPLOYEES' SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1994

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

GHD INC.

ONE REMINGTON PARK DRIVE
CAZENOVIA, NY 13035

2b Employer Identification Number (EIN)
98-0425935

2c Sponsor's telephone number
315-655-8161

2d Business code (see instructions)
541330

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2013	MICHELLE L. BENNETT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2013	MICHELLE L. BENNETT
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)
KARL JACOB, CPA

DANNIBLE & MCKEE, LLP

221 SOUTH WARREN STREET
SYRACUSE, NY 13202

Preparer's telephone number (optional)
315-472-9127

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	432
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	665
b	Retired or separated participants receiving benefits	**6b**	
c	Other retired or separated participants entitled to future benefits	**6c**	287
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	952
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	
f	Total. Add lines **6d** and **6e**	**6f**	952
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	893
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [ ] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 2 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
GHD INC. 401(K) EMPLOYEES' SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
GHD INC.

D Employer Identification Number (EIN)
98-0425935

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

JOHN HANCOCK LIFE INSURANCE COMPANY OF NEW YORK

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
13-3646501	86375	84659	0	01/01/2012	07/02/2012

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
15816	120

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

HAZARD & SIEGEL AGENCY, LLC
5790 WIDEWATERS PARKWAY
DEWITT, NY 13214

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
15816			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

CROWN RISK MANAGEMENT, LLC
221 SOUTH WARREN STREET
SYRACUSE, NY 13202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	120	TPA FEES	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
GHD INC. 401(K) EMPLOYEES' SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
GHD INC.

D Employer Identification Number (EIN)
98-0425935

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

GREAT WEST LIFE & ANNUITY INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
84-0467907	68322	936342-01	20	07/01/2012	12/31/2012

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
1774	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

GARY SITZMANN
2 BERKSHIRE ST
MORAGA, CA 94556

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
1774			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	535334
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	8870		
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)	2660361		
	▶ TRANSFERRED FROM OLD PROVIDER				
	(6) Total additions			7c(6)	2669231
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	2669231
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	112480		
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)	2021417		
	▶ TRANSFERRED TO NEW PROVIDER				
	(5) Total deductions			7e(5)	2133897
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	535334

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2012** **This Form is Open to Public Inspection.**

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
GHD INC. 401(K) EMPLOYEES' SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
GHD INC.

D Employer Identification Number (EIN)
98-0425935

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

ASCENSUS

200 DRYDEN ROAD
DRESHER, PA 19025

11-3665754

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 63		17511	Yes [ ] No [X]	Yes [ ] No [X]		Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

HAZARD & SIEGEL ADVISORY SVCS

5790 WIDEWATERS PKWY
DEWITT, NY 13214

20-0032740

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27		10000	Yes [ ] No [X]	Yes [ ] No [X]		Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

GREAT-WEST LIFE & ANNUITY INSURANCE

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	150	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
GHD INC. 401(K) EMPLOYEES' SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
GHD INC.

D Employer Identification Number (EIN)
98-0425935

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK NEW YORK

b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE CO OF NY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
13-3646501-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO STABLE VALUE FUND M

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
94-6751924-001	C	2980678

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
GHD INC. 401(K) EMPLOYEES' SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
GHD INC.

D Employer Identification Number (EIN)
98-0425935

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	24743	29692
(2) Participant contributions	1b(2)	50536	66567
(3) Other	1b(3)		944
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	88105	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	570388	953341
(9) Value of interest in common/collective trusts	1c(9)	0	2980678
(10) Value of interest in pooled separate accounts	1c(10)	28907831	0
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		67664100
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		535334
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	29641603	72230656
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	7411	5365
k Total liabilities (add all amounts in lines 1g through1j)	1k	7411	5365
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	29634192	72225291

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	1132954	
(B) Participants	2a(1)(B)	2966417	
(C) Others (including rollovers)	2a(1)(C)	710170	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		4809541
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	39355	
(F) Other	2b(1)(F)	8870	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		48225
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1391654	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1391654
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		2051851
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2865077
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		11166348
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4217781	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		4217781
f Corrective distributions (see instructions)	2f		5365
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	38951	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		38951
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4262097
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		6904251
l Transfers of assets:			
(1) To this plan	2l(1)		35686848
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: DANNIBLE & MCKEE, LLP **(2)** EIN: 33-0996661

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)
GHD INC. 401(K) PROFIT SHARING PLAN	98-0425935	003
COMMONWEALTH ENGINEERING & TECHNOLOGY, INC. 401K PLAN	23-2092961	001
ROBSONWOESE INC 401(K) PROFIT SHARING PLAN	15-0430700	002

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN



CLIENTS | PEOPLE | PERFORMANCE

GHD, INC. 401(k) EMPLOYEES' SAVINGS PLAN

FINANCIAL STATEMENTS

AND

SUPPLEMENTAL SCHEDULE

* * *

DECEMBER 31, 2012 AND 2011

TABLE OF CONTENTS

	Page No.
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5
SUPPLEMENTAL SCHEDULE	
Schedule of Assets (Held at End of Year)	16

DANNIBLE & McKEE, LLP
Certified Public Accountants and Consultants
Financial Plaza, 221 S. Warren St., Syracuse, New York 13202-1628
(315) 472-9127 Fax (315) 472-0026

Independent Auditor's Report

October 1, 2013

To the Participants, Plan Administrator and Trustees of the
GHD, Inc. 401(k) Employees' Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the GHD, Inc. 401(k) Employees' Savings Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the ***Basis for Disclaimer of Opinion*** paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by John Hancock Life Insurance Company of New York, Frontier

Trust Company and Great-West Trust Company, LLC, the Custodians of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that John Hancock Life Insurance Company held the Plan's investment assets and executed investment transactions as of December 31, 2011, and for the period January 1, 2011 through June 30, 2012, and that Frontier Trust Company and Great-West Trust Company, LLC held the Plan's investment assets and executed investment transactions for the period July 1, 2012 through December 31, 2012. The plan administrator has obtained a certification from the Custodians as of December 31, 2012 and 2011, and for the years then ended, that the information provided to the plan administrator by the Custodians is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the ***Basis for Disclaimer of Opinion*** paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matters - Supplemental Schedule

The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2012, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the ***Basis for Disclaimer of Opinion*** paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Custodians, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Dannible & McKee, LLP

Dannible & McKee, LLP
Syracuse, New York

GHD, INC. 401(k) EMPLOYEES' SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
Assets	2012	2011
Investments, at fair value (Notes 1, 2, 6 and 7)	$ 71,266,552	$ 28,995,936
Receivables (Notes 1 and 2):		
Notes receivable from participants	953,341	570,388
Employee contributions	66,567	50,536
Employer contributions	29,692	24,743
Accrued income	944	-
Total receivables	1,050,544	645,667
Total assets	72,317,096	29,641,603
Liabilities		
Excess contributions payable (Note 2)	5,365	7,411
Net assets available for benefits at fair value	72,311,731	29,634,192
Adjustment from fair value to contract value for fully benefit-responsive investment contract (Note 2)	(86,440)	-
Net assets available for benefits at contract value	$ 72,225,291	$ 29,634,192

See accompanying notes to financial statements.

GHD, INC. 401(k) EMPLOYEES' SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year ended December 31,	
	2012	2011
Additions in net assets attributed to:-		
Investment income (Notes 1, 2, 6 and 7):		
Net appreciation in fair value of investments	$ 4,916,928	$ -
Interest and dividends received on investments	1,400,524	-
Total investment income	6,317,452	-
Interest received on notes receivable from participants (Notes 1 and 2)	39,355	26,494
Contributions (Note 1):		
Participant	2,966,417	1,734,748
Employer	1,132,954	732,337
Rollover	710,170	85,220
Total contributions	4,809,541	2,552,305
Transfers in from merged plans (Note 3)	35,686,848	-
Total additions	46,853,196	2,578,799
Deductions from net assets attributed to:		
Net depreciation in investments (Notes 1, 2, 6 and 7)	-	924,233
Benefits paid to participants (Notes 1 and 2)	4,217,781	2,521,758
Deemed distributions (Note 1)	-	24,799
Corrective distributions (Note 2)	5,365	7,411
Administrative expenses (Notes 2 and 5)	38,951	32,829
Total deductions	4,262,097	3,511,030
Net increase (decrease)	42,591,099	(932,231)
Net assets available for benefits:		
Beginning of year	29,634,192	30,566,423
End of year	$ 72,225,291	$ 29,634,192

See accompanying notes to financial statements.

GHD, INC. 401(k) EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1 - Description of the Plan

The following description of the GHD, Inc. (the "Plan Sponsor") 401(k) Employees' Savings Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions. The following is a summary of those provisions.

In July 2012, the Company contracted with Ascensus, Inc. and Frontier Trust Company to provide recordkeeping and investment custodial services, respectively, for the Plan. The change in providers did not materially affect the provisions of the Plan.

General - The Plan is a defined contribution profit sharing plan under Section 401(a) of the Internal Revenue Code (the "Code") with a Section 401(k) salary deferral arrangement, which covers substantially all employees. All assets acquired under the Plan are the result of employer or participant contributions thereto, and all income and other additions thereto are administered, distributed, forfeited or otherwise governed by the provisions of the Plan and ERISA.

Eligibility - The Plan covers all employees of the Plan Sponsor who have attained age twenty-one. After meeting the eligibility requirements, employees can begin participating in the Plan as of January 1, April 1, July 1 and October 1.

Contributions - Employees participating in the Plan can elect to defer and contribute to their employee deferral account the maximum amount allowed by the Code. Participants are allowed to make rollover contributions to the Plan. The Plan accepts Roth elective deferrals made by the participants. The Plan Sponsor made 3% Safe Harbor contributions of $1,151,676 and $732,337 for the years ended December 31, 2012 and 2011, respectively, for all eligible employees. Also, the Plan Sponsor can make a discretionary profit sharing contribution, as determined annually by the members of the Plan Sponsor. There were no discretionary contributions made for the years ended December 31, 2012 and 2011.

Vesting - Participants are immediately 100% vested in all employer contributions and their 401(k) salary deferral contributions plus earnings thereon; accordingly, there are no forfeitures.

Participant accounts - Each participant's account is credited with the participant's elective salary deferral contribution and any applicable plan sponsor discretionary matching and profit sharing contributions. The Plan Sponsor's discretionary profit sharing contribution is allocated to participants' accounts based upon the participant's compensation under an allocation formula in the plan document, which includes a factor for compensation in excess of the social security integration level. Terminated participants do not share in the allocation of contributions. The benefit to which a participant is entitled is the vested benefit that can be provided from the participant's account.

Investment options - Upon enrollment, a participant may direct any portion of their contribution to any of the Plan's investment options. Participants may change their investment options daily. Investments are held within various registered investment companies and common collective trusts maintained by Frontier Trust Company.

Notes receivable from participants - Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The notes will bear a reasonable fixed rate of interest to be determined by the plan administrator, similar to that which a bank or other professional lender would charge for making a similar loan. Interest rates range from 3.25% to 9.25%. Principal and interest are repaid ratably through payroll deductions. The term of the repayment period cannot exceed five years, except if the loan is used to acquire a residence, then the repayment period may be extended beyond five years. The notes are secured by the vested balance in the participant's account. According to requirements of the participant note program, the plan administrator will treat a note in default if any scheduled payment remains unpaid beyond ninety days. If a participant defaults on a note and distribution from the participant account has been made during the plan year because the participant has left the Plan, the defaulted note will be reported as benefits paid to participants on the statement of changes in net assets available for benefits and deducted from the notes receivable balance.

Deemed distributions - Deemed distributions represent the amount of unpaid principal on notes receivable from participants who are actively participating in the Plan and have not continued to make payments on the outstanding loans, as required under the participant note program. There were no deemed distributions for the year ended December 31, 2012. There were deemed distributions of $24,799 for the year ended December 31, 2011.

Payment of benefits - Upon termination of service due to death or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or annual instalments over a period selected by the participant, which may not exceed the participant's life expectancy or an annuity. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution.

Plan termination - Although it has not expressed any intent to do so, the Plan Sponsor has the right under the plan document to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

Note 2 - Summary of significant accounting policies

Method of accounting - The financial statements of the Plan are prepared on the accrual method of accounting.

The Financial Accounting Standards Board's (FASB) has authoritative guidance regarding accounting for fully benefit-responsive investment contracts held by certain investment companies. This guidance defines the circumstances in which an investment contract is considered fully benefit-responsive and provides certain reporting and disclosure requirements for fully benefit-responsive investment contracts in defined-contribution, health and welfare, and pension plans. As described in the authoritative guidance, investment contracts held by a defined

contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of their plan. As required, the statements of net assets available for benefits presents the fair value of the investment contract, as well as the adjustment of the fully benefit-responsive investment contract from fair value to contract value. The statement of changes in net assets available for benefits are prepared on a contract value basis, (see Note 7), for the Wells Fargo Stable Value Fund M investment option and Note 8, for the Guaranteed Portfolio Fund investment option.

Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and disclosure of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

Risks and uncertainties - The Plan provides for various investment options in any combination of registered investment companies, pool separate accounts, guaranteed investment contract and common/collective trusts. Investment securities are exposed to various risks, such as interest rate, market and credit. The value, liquidity and related income of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

Valuation of investments and income recognition - Investments are stated at fair market value (see Note 9). All fair market values have been determined by Frontier Trust Company as of December 31, 2012, and John Hancock Life Insurance Company of New York as of December 31, 2011, the Custodians of the Plan (see Note 6). Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividend income is recorded as of the ex-dividend date. Interest and dividend income earned on investments are reported as part of the net appreciation (depreciation) in fair value of investments in the statements of changes in net assets available for benefits. Information provided by John Hancock Life Insurance Company of New York for the year ended December 31, 2011, does not provide enough detail to properly segregate the interest and dividend income.

Notes receivable from participants - Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. A note receivable is considered to be in default if any amount remains unpaid for more than ninety days after the amount is due. After ninety days, the unpaid balance including interest shall become immediately due and payable and shall be deemed to have been distributed for tax purposes. Currently, there is no valuation allowance recorded; however, management will record an

allowance, if and when potentially uncollectible participant notes receivable becomes material.

Excess contributions payable - Excess contributions payable represent excess employee salary deferral contributions owed to certain participants in order to satisfy the relevant nondiscrimination provisions of the Plan. The excess employee contributions ("corrective distributions") are returned to the effected participants subsequent to year end. In addition, corrective distributions are recorded in the financial statements and Form 5500 in the plan year that the excess contributions are received. Corrective distributions amounted to $5,365 and $7,411 for the years ended December 31, 2012 and 2011, respectively.

Payment of benefits - Benefits are recorded when paid.

Administrative expenses - Expenses of managing the investments are paid directly out of the Plan's assets. Other administrative expenses, including maintaining participant accounts, legal and accounting expenses, are paid by the Plan Sponsor (see Note 4).

Economic dependency and concentration of credit risk - All the Plan's investments are held and administered by Frontier Trust Company as of December 31, 2012. Approximately 26% and 36% of the Plan's assets are invested in Vanguard and T. Rowe Price funds, respectively, as of December 31, 2012. All of the Plan's investments were managed by John Hancock Life Insurance Company of New York as of December 31, 2011. Approximately 82% of the Plan's investments were invested in John Hancock Funds as of December 31, 2011. Accordingly, the Plan is dependent upon the financial condition of these companies.

Reclassification - Certain amounts reported in Note 9 in 2011 were reclassified to conform to the 2012 presentation.

Subsequent events - Management has evaluated subsequent events through October 1, 2013, the date that the financial statements were available for issue (see Note 3). Effective April 1, 2013, the Ourston Roundabout Engineering, Inc. 401(k) Plan was merged into the GHD Employees' Savings Plan. The net assets from this merger were $519,372.

Note 3 - Plan amendments

The Plan was amended effective July 1, 2012, to allow the merger of the Winzler & Kelly 401(k) Profit Sharing Plan, the Commonwealth Engineering & Technology, Inc. 401(k) Plan and the Robson Woes Inc. 401(k) Profit Sharing Plan into the GHD, Inc. 401(k) Employees' Savings Plan. The net assets of these merged plans of $35,686,848 were contributed to the Plan in July 2012. Once these assets were merged into the GHD, Inc. 401(k) Employees' Savings Plan, these plans ceased to exist. In addition, for the purpose of determining eligibility under the Plan, service performed as an employee of these acquired companies by a person who was employed by an acquired company immediately prior to first being employed by the Company or an affiliated employer shall be deemed to be service for the Company or an affiliated employer.

Effective January 1, 2013, the Plan was amended to auto enroll participants once they have met the eligibility requirements, increase the employee voluntary contributions maximum percentage from 10% to 50%, increase in-service withdrawals for those participants who have

obtained age 59½ from 2 to unlimited in a plan year, allow unlimited in-service withdrawals for those participants who have obtained age 59½ from their rollover contributions funding source, and for those participants who do not make an election to direct the investments in their account or who is auto enrolled, but have not made an affirmative investment election, shall be deemed to have elected that contributions be invested in an investment fund designed by the plan administrator that is intended to satisfy the requirements of a "qualified default investment alternative" within the meaning of regulations issued under Section 404(c)(5) of ERISA.

Note 4 - Income tax status

The Internal Revenue Service has determined and informed the Plan Sponsor that the Plan is designed in accordance with applicable sections of the Code. Accordingly, the Plan has been accounted for as a tax-exempt plan. The Plan has been amended since receiving the determination letter. However, the plan administrator and the Plan's counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code.

The Plan has reviewed its operations for uncertain tax positions and believes there are no significant exposures. The Plan will include penalties and interest on income tax liabilities in administrative expenses, if such amounts arise. The Plan did not incur any penalties and interest for the years ended December 31, 2012 or 2011. The Plan is no longer subject to regulatory examinations by tax authorities for the closed tax years before 2009.

Note 5 - Party-in-interest transactions

Plan investments were managed by John Hancock Life Insurance Company of New York for the period January 1, 2011 through June 30, 2012, and then by Frontier Trust Company and Great-West Trust Company, LLC for the period July 1, 2012 through December 31, 2012. Investment fees paid by the Plan for investment management services, which are party-in-interest transactions, were included in the net appreciation (depreciation) in fair value of investments on the accompanying statements of changes in net assets available for benefits. In addition, Ascensus, Inc. and Frontier Trust Company are providing recordkeeping and custodial services for the Plan, respectively. These services qualify as party-in-interest transactions. Fees paid to Ascensus, Inc., Frontier Trust Company and John Hancock Life Insurance Company of New York, the former custodian and record keeper, totaled $38,951 and $32,829, for the years ended December 31, 2012 and 2011, respectively. The Plan Sponsor pays any additional administrative fees.

Note 6 - Information certified by the Plan's Custodian

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Frontier Trust Company and Great-West Trust Company, LLC have certified that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate as of December 31, 2012, and for the period July 1, 2012 through December 31, 2012. John Hancock Life Insurance Company of New York, the former plan custodian, has certified that information included in the accompanying financial statements is complete and accurate as of December 31, 2011, and for the period January 1, 2011 through June 30, 2012. Furthermore, the Plan's independent accountants did not perform auditing procedures with respect to this information except for comparing such information to the related

information included in the financial statements and supplemental schedule. Investments that represent 5% ($3,611,265 for 2012 and $1,481,710 for 2011) or more of the Plan's net assets are identified below.

	December 31,	
	2012	2011
Investments, at fair value:-		
Common/collective trusts:		
Wells Fargo Stable Value Fund M	$ 3,067,118	$ -
Guarateed investment contract:		
Guaranteed Portfolio Fund	535,334	-
Registered investment companies:		
T. Rowe Price Personal Strategy Balanced Fund	13,777,626	-
T. Rowe Price Personal Strategy Growth Fund	6,706,140	-
Vanguard Total Stock Market Index Fund	5,327,251	-
Wells Fargo Premier Large Co. Growth Fund	4,145,937	-
PIMCO Total Return Fund	3,926,023	-
Principal Mid Cap Growth Fund	3,861,521	-
All other registered investment companies	29,919,602	-
	67,664,100	-
Pooled separate accounts:		
John Hancock Lifestyle Balanced	-	7,040,620
John Hancock Lifestyle Growth	-	3,319,876
John Hancock Lifestyle Aggressive	-	2,566,913
John Hancock Retirement Living at 2025	-	1,872,471
All other pooled separate accounts	-	14,107,951
	-	28,907,831
John Hancock New York Money Market Account	-	88,105
	$ 71,266,552	$ 28,995,936

The Plan's investment income (loss), including gains and losses on investments bought and sold as well as held during the year and includes interest and dividend income received, is as follows:

	Year ended December 31,	
	2012	2011
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	$ 4,916,928	$ (924,233)
Interest and dividends received on investments	1,400,524	-
	$ 6,317,452	$ (924,233)

Note 7 - Stable Value Fund

The Plan invests in the Wells Fargo Stable Value Fund M investment option, which is stated according to the FASB authoritative guidance regarding accounting for fully benefit-responsive investment contracts held by certain investment companies, which states that contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

As required by the guidance, the accompanying statements of net assets available for benefits present the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The accompanying statements of changes in net assets available for benefits are prepared on a contract value basis. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value. The contract value of the Wells Fargo Stable Value Fund M was $2,980,678 as of December 31, 2012.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. If an event occurs that may impair the ability of the contract issuer to perform in accordance with the contract terms, fair value may be less than contract value.

The average yield utilized was approximately 0.94% for the Wells Fargo Stable Value Fund M investment year ended December 31, 2012, and the crediting interest rate to the fund was approximately 1.95% for the investment year ended December 31, 2012, as reported by the Wells Fargo Stable Return Fund M annual financial statements.

Note 8 - Guaranteed investment contract

The Plan entered into a fully benefit-responsive investment contract with Great-West Life & Annuity Insurance Company (GWLA), a member of the Great-West family of companies, called the Guaranteed Portfolio Fund. GWLA maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant

withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note 2, the guaranteed investment contract is included in the financial statements at contract value as reported to the Plan by GWLA. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract approximated the contract value at December 31, 2012, therefore no adjustment was required. The crediting interest rate is based on a formula agreed upon with the issuer, but may not be less than zero percent. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the Plan Sponsor or other plan sponsor events (for example, divestitures or spin offs of a subsidiary) that cause a significant withdrawal from the Plan, or (d) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with plan participants are probable of occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

Average Yields:	2012
Based on actual earnings	1.45%
Based on interest rate credited to participants	1.45%

Note 9 - Fair value measurements

The FASB has published authoritative guidance on fair value measurements, which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three Levels of the fair value hierarchy under the authoritative guidance are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012 and 2011:

Registered Investment Companies (i.e. Mutual Funds) - Valued at the closing price reported on the active market on which the individual securities are traded (Level 1).

Stable Value Fund - Common/Collective Trust made up of investments in various investment contracts and security-backed contracts, as reported in the audited financial statements of the fund. Value is based on the underlying unit value of the individual investment contracts. The estimated fair value of collective trust funds is net asset value (NAV). The use of NAV as fair value is deemed appropriate, as the collective trust funds do not have finite lives, unfunded commitments relating to these types of investments, or significant restrictions on redemption (Level 2).

Guaranteed Investment Contract - Valued at fair value by discounting the related cash flows based on current yield of similar instruments with comparable durations considering the credit-worthiness of the issuer (Level 2).

Pooled Separate Accounts (PSA) - Pooled separate accounts are made up of a wide variety of underlying investments such as equities, preferred stock, bonds, real estate and mutual funds. The NAV of a pooled separate account is based on the market value of its underlying investments. The NAV is not a publicly quoted price in the active market. A majority of the pooled separate accounts are made up of underlying investments where the individual prices of the investments can be obtained from the market price (Level 2).

There were no unfunded commitments or redemption restrictions on any of these investments.

Money Market Funds - Managed portfolios including commercial paper and other fixed income securities issued by U.S. and foreign corporations, asset-backed commercial paper, U.S. government securities, obligations of foreign governments and U.S. and foreign banks, valued at the closing price reported on the active market on which the individual security is traded (Level 2).

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by Level, within the fair value hierarchy, the Plan's assets at fair value:

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Growth funds	$ 35,359,034	$ -	$ -	$ 35,359,034
Blend funds	23,345,885	-	-	23,345,885
Term bonds	6,289,846	-	-	6,289,846
Value funds	2,496,936	-	-	2,496,936
Real estate funds	172,399	-	-	172,399
Total registered investment companies	67,664,100	-	-	67,664,100
Stable Value Fund	-	3,067,118	-	3,067,118
Guarantees investment contract	-	535,334	-	535,334
Total assets at fair value	$ 67,664,100	$ 3,602,452	$ -	$ 71,266,552

	Assets at Fair Value as of December 31, 2011			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Growth funds	$ -	$ 24,198,531	$ -	$ 24,198,531
Value funds	-	2,585,194	-	2,585,194
Blend funds	-	1,201,161	-	1,201,161
Term bond	-	733,124	-	733,124
U.S. government securities	-	189,821	-	189,821
Total pooled separate accounts	-	28,907,831	-	28,907,831
Money market funds	-	88,105	-	88,105
Total assets at fair value	$ -	$ 28,995,936	$ -	$ 28,995,936

SUPPLEMENTAL SCHEDULE

GHD, INC. 401(k) EMPLOYEES' SAVINGS PLAN

EIN #98-0425935

PLAN #002

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Required Disclosure of Schedule H, Line 4i on Form 5500)

DECEMBER 31, 2012

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value	
*	T. Rowe Price	T. Rowe Price Personal Strategy Balanced Fund	$ -	$ 13,777,626	
*	T. Rowe Price	T. Rowe Price Personal Strategy Growth Fund	-	6,706,140	
*	Vanguard	Vanguard Total Stock Market Index Fund	-	5,327,251	
	Wells Fargo Investments	Wells Fargo Premier Large Co. Growth Fund	-	4,145,937	
	PIMCO	PIMCO Total Return Fund	-	3,926,023	
	Principal Investments	Principal Mid Cap R4 Fund	-	3,861,521	
	American Funds	American Funds EuroPacific Growth Fund	-	3,121,550	
	Wells Fargo Investments	Wells Fargo Stable Value Fund M	-	2,980,678	**
	American Funds	American Funds Fundamental Investors	-	2,785,248	
*	Vanguard	Vanguard Target Retirement 2025 Fund	-	2,740,888	
*	T. Rowe Price	T. Rowe Price Small Cap Value Fund	-	2,628,991	
*	Vanguard	Vanguard Equity Income Admiral Fund	-	2,139,527	
*	Vanguard	Vanguard Target Retirement 2020 Fund	-	2,096,826	
	Pioneer Investments	Pioneer Strategic Income Z Fund	-	1,760,858	
*	Vanguard	Vanguard Target Retirement 2035 Fund	-	1,560,691	
*	T. Rowe Price	T. Rowe Price Personal Strategy Income Fund	-	1,463,429	
	Manning & Napier	Manning & Napier Pro Blend Conservative Fund	-	1,329,900	
	Oppenheimer	Oppenheimer Developing Market Fund	-	1,223,027	
*	Vanguard	Vanguard Target Retirement 2015 Fund	-	1,221,955	
*	Vanguard	Vanguard Target Retirement 2030 Fund	-	1,179,686	
*	T. Rowe Price	T. Rowe Price Health Sciences Fund	-	947,949	
*	Vanguard	Vanguard Target Retirement 2040 Fund	-	613,048	
*	Vanguard	Vanguard Target Retirement 2010 Fund	-	583,065	
*	GWLA	Guaranteed Portfolio Fund	-	535,334	***
*	Vanguard	Vanguard Target Retirement 2045 Fund	-	517,884	
	American Funds	Small Cap World Fund	-	448,157	
	Franklin Templeton	Templeton Global Bond Fund	-	433,624	
	Massachusetts Financial Services	MFS Utilities R4 Fund	-	357,409	
*	Vanguard	Vanguard Target Retirement Income Fund	-	250,566	
*	Vanguard	Vanguard REIT Index Fund	-	172,399	
	PIMCO	PIMCO Real Return Fund	-	169,341	
*	Vanguard	Vanguard Target Retirement 2055 Fund	-	91,092	
*	Vanguard	Vanguard Target Retirement 2050 Fund	-	82,492	
*	Participants	Participant loans with interest rates ranging from 3.25% to 9.25%	-	953,341	
			$ -	$ 72,133,453	

* Party-in-interest as defined by ERISA.

** Stated at contract value. Fair value is $3,067,118.

*** Stated at contract value, which approximates fair value.

GHD, INC. 401(k) EMPLOYEES' SAVINGS PLAN

EIN #98-0425935

PLAN #002

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Required Disclosure of Schedule H, Line 4i on Form 5500)

DECEMBER 31, 2012

(a)	(b)	(c)	(d)	(e)	
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value	
*	T. Rowe Price	T. Rowe Price Personal Strategy Balanced Fund	$ -	$ 13,777,626	
*	T. Rowe Price	T. Rowe Price Personal Strategy Growth Fund	-	6,706,140	
*	Vanguard	Vanguard Total Stock Market Index Fund	-	5,327,251	
	Wells Fargo Investments	Wells Fargo Premier Large Co. Growth Fund	-	4,145,937	
	PIMCO	PIMCO Total Return Fund	-	3,926,023	
	Principal Investments	Principal Mid Cap R4 Fund	-	3,861,521	
	American Funds	American Funds EuroPacific Growth Fund	-	3,121,550	
	Wells Fargo Investments	Wells Fargo Stable Value Fund M	-	2,980,678	**
	American Funds	American Funds Fundamental Investors	-	2,785,248	
*	Vanguard	Vanguard Target Retirement 2025 Fund	-	2,740,888	
*	T. Rowe Price	T. Rowe Price Small Cap Value Fund	-	2,628,991	
*	Vanguard	Vanguard Equity Income Admiral Fund	-	2,139,527	
*	Vanguard	Vanguard Target Retirement 2020 Fund	-	2,096,826	
	Pioneer Investments	Pioneer Strategic Income Z Fund	-	1,760,858	
*	Vanguard	Vanguard Target Retirement 2035 Fund	-	1,560,691	
*	T. Rowe Price	T. Rowe Price Personal Strategy Income Fund	-	1,463,429	
	Manning & Napier	Manning & Napier Pro Blend Conservative Fund	-	1,329,900	
	Oppenheimer	Oppenheimer Developing Market Fund	-	1,223,027	
*	Vanguard	Vanguard Target Retirement 2015 Fund	-	1,221,955	
*	Vanguard	Vanguard Target Retirement 2030 Fund	-	1,179,686	
*	T. Rowe Price	T. Rowe Price Health Sciences Fund	-	947,949	
*	Vanguard	Vanguard Target Retirement 2040 Fund	-	613,048	
*	Vanguard	Vanguard Target Retirement 2010 Fund	-	583,065	
*	GWLA	Guaranteed Portfolio Fund	-	535,334	***
*	Vanguard	Vanguard Target Retirement 2045 Fund	-	517,884	
	American Funds	Small Cap World Fund	-	448,157	
	Franklin Templeton	Templeton Global Bond Fund	-	433,624	
	Massachusetts Financial Services	MFS Utilities R4 Fund	-	357,409	
*	Vanguard	Vanguard Target Retirement Income Fund	-	250,566	
*	Vanguard	Vanguard REIT Index Fund	-	172,399	
	PIMCO	PIMCO Real Return Fund	-	169,341	
*	Vanguard	Vanguard Target Retirement 2055 Fund	-	91,092	
*	Vanguard	Vanguard Target Retirement 2050 Fund	-	82,492	
*	Participants	Participant loans with interest rates ranging from 3.25% to 9.25%	-	953,341	
			$ -	$ 72,133,453	

* Party-in-interest as defined by ERISA.

** Stated at contract value. Fair value is $3,067,118.

*** Stated at contract value, which approximates fair value.

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210 - 0110
1210 - 0089

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A This return/report is for:
- [ ] a multiemployer plan;
- [X] a single-employer plan;
- [ ] a multiple-employer plan; or
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report;
- [ ] an amended return/report;
- [ ] the final return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] special extension (enter description)
- [ ] automatic extension;
- [ ] the DFVC program;

Part II Basic Plan Information - enter all requested information

1a Name of plan
GHD INC. 401(K) EMPLOYEES' SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1994

2a Plan sponsor's name and address, include room or suite number (employer, if for a single-employer plan)

GHD INC.

ONE REMINGTON PARK DRIVE

CAZENOVIA NY 13035

2b Employer Identification Number (EIN) 98-0425935

2c Sponsor's telephone number 315-655-8161

2d Business code (see instructions) 541330

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Michelle Bennett	10/15/2013	MICHELLE L. BENNETT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Michelle Bennett	10/15/2013	MICHELLE L. BENNETT
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

KARL JACOB, CPA
DANNIBLE & MCKEE, LLP
221 SOUTH WARREN STREET
SYRACUSE NY 13202

Preparer's telephone number (optional) 315-472-9127